



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: LAFARGE MUNICIPAL ELECTRIC UTILITY

Principal Office: P.O. BOX 39  
LAFARGE, WI 54639

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I VIRGINIA BILEK of \_\_\_\_\_  
(Person responsible for accounts)

\_\_\_\_\_, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/30/2000  
(Date)

UTILITY CLERK  
\_\_\_\_\_  
(Title)

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** LAFARGE MUNICIPAL ELECTRIC UTILITY

**Utility Address:** P.O. BOX 39  
LAFARGE, WI 54639

**When was utility organized?** 1/1/1946

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** VIRGINIA BILEK

**Title:** UTILITY CLERK BOOKKEEPER

**Office Address:**

P.O. BOX 39  
LAFARGE, WI 54639

**Telephone:** (608) 625 - 2333

**Fax Number:** (608) 625 - 2800

**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** KIESLING ASSOCIATES LLP

**Title:**

**Office Address:** KIESLING ASSOCIATES LLP

117 WEST COURT STREET  
P.O. BOX 271  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** KIESLING ASSOCIATES LLP**Title:****Office Address:** KIESLING ASSOCIATES LLP

117 WEST COURT STREET

P.O. BOX 271

VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:****Date of most recent audit report:** 2/25/2000**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 1999

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**Names and titles of utility management including manager or superintendent:**

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**Name:** WAYNE CARPENTER**Title:** PUBLIC WORKS MANAGER**Office Address:**

P.O. BOX 39

LAFARGE, WI 54639

**Telephone:** (608) 625 - 2333**Fax Number:** (608) 625 - 2800**E-mail Address:**

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**Name of utility commission/committee:** VILLAGE BOARD

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**Names of members of utility commission/committee:**

STEVE DONOVAN, TRUSTEE

HARLAN ERLANDSON, PRESIDENT

LARRY GABRIELSON, TRUSTEE

RANDY HEISEL, TRUSTEE

GORDON LEE, TRUSTEE

DOUG MULLER, TRUSTEE

BEN RASTALL, TRUSTEE

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	384,798	358,745	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	289,287	258,402	<b>2</b>
Depreciation Expense (403)	42,389	40,406	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	29,067	26,800	<b>5</b>
<b>Total Operating Expenses</b>	<b>360,743</b>	<b>325,608</b>	
<b>Net Operating Income</b>	<b>24,055</b>	<b>33,137</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>24,055</b>	<b>33,137</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	11,161	13,862	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>11,161</b>	<b>13,862</b>	
<b>Total Income</b>	<b>35,216</b>	<b>46,999</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>35,216</b>	<b>46,999</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	14,325	16,045	<b>14</b>
Amortization of Debt Discount and Expense (428)	960	960	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>15,285</b>	<b>17,005</b>	
<b>Net Income</b>	<b>19,931</b>	<b>29,994</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	358,063	328,069	<b>20</b>
Balance Transferred from Income (433)	19,931	29,994	<b>21</b>
Miscellaneous Credits to Surplus (434)	8	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>378,002</b>	<b>358,063</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
TEMPORARY INVESTMENTS AND DEBT RESERVE FUNDS	11,161	5
<b>Total (Acct. 419):</b>	11,161	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
PRIOR PERIOD ADJUSTMENT	8	9
<b>Total (Acct. 434):</b>	8	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	0	384,798	0	0	<b>384,798</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>0</b>	<b>384,798</b>	<b>0</b>	<b>0</b>	<b>384,798</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses			0	1
Electric operating expenses	61,236		61,236	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	5,034		5,034	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>66,270</b>	<b>0</b>	<b>66,270</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	924,868	907,867	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	614,576	576,464	<b>2</b>
<b>Net Utility Plant</b>	<b>310,292</b>	<b>331,403</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	16,734	16,734	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	13,039	12,788	<b>4</b>
<b>Net Nonutility Property</b>	<b>3,695</b>	<b>3,946</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	214,844	206,360	<b>7</b>
<b>Total Other Property and Investments</b>	<b>218,539</b>	<b>210,306</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	80,179	79,608	<b>8</b>
Temporary Cash Investments (132)	6,373	6,373	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	47,447	42,174	<b>11</b>
Other Accounts Receivable (143)	3,260	80	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	0	0	<b>14</b>
Materials and Supplies (150)	49,463	35,479	<b>15</b>
Prepayments (165)	3,441	2,475	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>190,163</b>	<b>166,189</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	9,596	10,555	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>9,596</b>	<b>10,555</b>	
<b>Total Assets and Other Debits</b>	<b>728,590</b>	<b>718,453</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	3,327	3,327	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	378,002	358,063	<b>23</b>
<b>Total Proprietary Capital</b>	<b>381,329</b>	<b>361,390</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	225,000	240,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>225,000</b>	<b>240,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	16,969	16,681	<b>28</b>
Payables to Municipality (233)	1,848	1,848	<b>29</b>
Customer Deposits (235)	2,736	2,086	<b>30</b>
Taxes Accrued (236)	22,276	22,254	<b>31</b>
Interest Accrued (237)	1,214	1,280	<b>32</b>
Other Current and Accrued Liabilities (238)	5,557	4,833	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>50,600</b>	<b>48,982</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	71,661	68,081	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>728,590</b>	<b>718,453</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	0	0	0	924,868	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)					<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	0	0	0	924,868	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	0	0	0	614,576	<b>10</b>
<b>Total Accumulated Provision</b>	0	0	0	614,576	
<b>Net Utility Plant</b>	0	0	0	310,292	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Electric (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	576,464				<b>576,464</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	42,389				<b>42,389</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
SALVAGE	134				<b>134</b>	<b>12</b>
<b>Total credits</b>	<b>42,523</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,523</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	3,575				<b>3,575</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
PRIOR PRD ADJ, NONUTIL DEP	836				<b>836</b>	<b>18</b>
<b>Total debits</b>	<b>4,411</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,411</b>	<b>19</b>
<b>Balance End of Year</b>	<b>614,576</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>614,576</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>



**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
HYDRAULIC PRODUCTION PLANT	16,734			16,734	2
<b>Total Nonutility Property (121)</b>	<b>16,734</b>	<b>0</b>	<b>0</b>	<b>16,734</b>	
Less accum. prov. depr. & amort. (122)	12,788	251		13,039	3
<b>Net Nonutility Property</b>	<b>3,946</b>	<b>(251)</b>	<b>0</b>	<b>3,695</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation	7,942				<b>7,942</b>	810	<b>1</b>
Other			41,521		<b>41,521</b>	34,669	<b>2</b>
<b>Total Electric Utility</b>					<b>49,463</b>	<b>35,479</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	<b>49,463</b>	<b>35,479</b>	<b>1</b>
Water utility		0	<b>2</b>
Sewer utility		0	<b>3</b>
Gas utility		0	<b>4</b>
Merchandise		0	<b>5</b>
Other materials & supplies		0	<b>6</b>
<b>Total Materials and Supplies</b>	<b>49,463</b>	<b>35,479</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
BOND DISCOUNT	309	428	6,508	1
BOND ISSUE COST	651	428	3,088	2
<b>Total</b>			<b>9,596</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	3,327	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>3,327</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
ELECTRIC REVENUE BONDS	12/01/1992	12/01/2009	5.00%	225,000	1
<b>Total Bonds (Account 221):</b>				<b>225,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	22,254	1
<b>Accruals:</b>		
Charged water department expense		2
Charged electric department expense	29,067	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>29,067</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	22,254	6
Social Security taxes	5,303	7
PSC Remainder Assessment	428	8
<b>Other (explain):</b>		
gross receipts	1,060	9
<b>Total payments and other debits</b>	<b>29,045</b>	
<b>Balance end of year</b>	<b>22,276</b>	



**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
ELECTRIC REVENUE BONDS	1,280	14,325	14,391	1,214	1
<b>Subtotal</b>	<b>1,280</b>	<b>14,325</b>	<b>14,391</b>	<b>1,214</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>1,280</b>	<b>14,325</b>	<b>14,391</b>	<b>1,214</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	0	68,081	0	0	0	<b>68,081</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
SERVICE EXTENSION		3,580				<b>3,580</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>0</b>	<b>71,661</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>71,661</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
REVENUE BOND RESERVE, REDEMPTION AND DEPRECIATION FUNDS	214,844	3
<b>Total (Acct. 125):</b>	<b>214,844</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water		5
Electric	47,447	6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>47,447</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work	80	10
<b>Other (specify):</b>		
INSTALLMENT AGREEMENT	3,180	11
<b>Total (Acct. 143):</b>	<b>3,260</b>	
<b>Receivables from Municipality (145):</b>		
MUNICIPALITY		12
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
PREPAID EXPENSES-INSURANCE	3,441	13
<b>Total (Acct. 165):</b>	<b>3,441</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Payables to Municipality (233):</b>		
MUNICIPAL W/S	1,848	16
<b>Total (Acct. 233):</b>	<b>1,848</b>	
<b>Other Deferred Credits (253):</b>		
NONE		17
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	0	916,367	0	0	<b>916,367</b>	<b>1</b>
Materials and Supplies	0	42,471	0	0	<b>42,471</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	0	595,520	0	0	<b>595,520</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	0	69,871	0	0	<b>69,871</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>0</b>	<b>293,447</b>	<b>0</b>	<b>0</b>	<b>293,447</b>	
Net Operating Income	0	24,055	0	0	<b>24,055</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>N/A</b>	<b>8.20%</b>	<b>N/A</b>	<b>N/A</b>	<b>8.20%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	3,327	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	368,032	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>371,359</b>	
<b>Net Income</b>		
Net Income	19,931	5
<b>Percent Return on Proprietary Capital</b>	<b>5.37%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

**1. Acquisitions.**

NONE

**2. Leaseholder changes.**

N/A

**3. Extensions of service.**

NO SIGNIFICANT EXTENSIONS

**4. Estimated changes in revenues due to rate changes.**

NONE

**5. Obligations incurred or assumed, excluding commercial paper.**

NONE

**6. Formal proceedings with the Public Service Commission.**

NONE

**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

(KA LETTERHEAD)

To the Village Board  
of the Village of LaFarge  
LaFarge, Wisconsin 54639

We have compiled the balance sheets of the Village LaFarge Municipal Electric Utility as of December 31, 1999 and 1998, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

KIESLING ASSOCIATES LLP  
Viroqua, Wisconsin  
March 30, 2000

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

September 18 2000

Ms. Virginia Bilek, Utility Clerk Bookkeeper  
La Farge Municipal Electric Utility  
P.O. Box 39  
Lafarge, WI 54639-0039

1999 Analytical Review DWCCA-2950-ELE

Dear Ms. Bilek:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\no prob  
CEM.doc

cc: Mr. Harlan Erlandson, President

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	377,620	1
<b>Total Sales of Electricity</b>	<b>377,620</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	3,367	2
Miscellaneous Service Revenues (451)	1,111	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	2,700	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	0	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>7,178</b>	
<b>Total Operating Revenues</b>	<b>384,798</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	171,214	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	46,284	11
Customer Accounts Expenses (901-904)	28,042	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	43,747	14
<b>Total Operation and Maintenance Expenses</b>	<b>289,287</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	42,389	15
Amortization Expense (404-407)		16
Taxes (408)	29,067	17
<b>Total Other Expenses</b>	<b>71,456</b>	
<b>Total Operating Expenses</b>	<b>360,743</b>	
<b>NET OPERATING INCOME</b>	<b>24,055</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	3,367	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>3,367</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MISCELLANEOUS SOURCES	1,111	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>1,111</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
RENT FROM UTILITY OWNED PROPERTY	2,700	5
<b>Total Rent from Electric Property (454)</b>	<b>2,700</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
NONE		7
<b>Total Other Electric Revenues (456)</b>	<b>0</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)	3,407	11
Fuel (539)	6,192	12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
<b>Total Other Power Generation Expenses</b>	<b>9,599</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	161,615	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>161,615</b>	
<b>Total Power Production Expenses</b>	<b>171,214</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<u>0</u>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)	5,744	20
Line and Station Labor (561)	4,989	21
Line and Station Supplies and Expenses (562)	2,126	22
Street Lighting and Signal System Expenses (565)	4,994	23
Meter Expenses (566)	755	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	27,676	28
Maintenance of Line Transformers (573)		29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
<b>Total Distribution Expenses</b>	<u>46,284</u>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	3,519	33
Accounting and Collecting Labor (902)	19,774	34
Supplies and Expenses (903)	4,749	35
Uncollectible Accounts (904)		36
<b>Total Customer Accounts Expenses</b>	<u>28,042</u>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		37
<b>Total Sales Expenses</b>	<u>0</u>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)		<b>38</b>
Office Supplies and Expenses (921)	9,357	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	2,903	<b>41</b>
Property Insurance (924)	3,026	<b>42</b>
Injuries and Damages (925)	778	<b>43</b>
Employee Pensions and Benefits (926)	20,437	<b>44</b>
Regulatory Commission Expenses (928)		<b>45</b>
Miscellaneous General Expenses (930)	1,191	<b>46</b>
Transportation Expenses (933)	6,055	<b>47</b>
Maintenance of General Plant (935)		<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>43,747</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>289,287</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		22,277	1
Social Security		5,301	2
Wisconsin Gross Receipts Tax		1,060	3
PSC Remainder Assessment		429	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>29,067</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Vernon				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.198612				3
County tax rate	mills		5.399536				4
Local tax rate	mills		7.226287				5
School tax rate	mills		13.197230				6
Voc. school tax rate	mills		2.144110				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.165775</b>				10
Less: state credit	mills		2.255683				11
<b>Net tax rate</b>	mills		<b>25.910092</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.226287</b>				14
<b>Combined School Tax Rate</b>	mills		<b>15.341340</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>22.567627</b>				17
<b>Total Tax Rate</b>	mills		<b>28.165775</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.801243</b>				19
<b>Total tax net of state credit</b>	mills		<b>25.910092</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.760277</b>				21
Utility Plant, Jan. 1	\$	<b>907,867</b>	907,867				22
Materials & Supplies	\$	<b>35,479</b>	35,479				23
<b>Subtotal</b>	\$	<b>943,346</b>	<b>943,346</b>				24
Less: Plant Outside Limits	\$	<b>97,122</b>	97,122				25
<b>Taxable Assets</b>	\$	<b>846,224</b>	<b>846,224</b>				26
Assessment Ratio	dec.		1.006989				27
<b>Assessed Value</b>	\$	<b>852,138</b>	<b>852,138</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.760277</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>17,691</b>	<b>17,691</b>				30
Tax Equivalent per 1994 PSC Report	\$	22,277					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>22,277</b>					34



**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)	785	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>785</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	150	18
Structures and Improvements (341)	24,260	19
Fuel Holders, Producers and Accessories (342)	593	20
Prime Movers (343)	0	21
Generators (344)	210,492	22
Accessory Electric Equipment (345)	17,466	23
Miscellaneous Power Plant Equipment (346)	659	24
<b>Total Other Production Plant</b>	<b>253,620</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	0	25

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			785	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>785</b>	
<b>STEAM PRODUCTION PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Land and Land Rights (330)			0	11
Structures and Improvements (331)			0	12
Reservoirs, Dams and Waterways (332)			0	13
Water Wheels, Turbines and Generators (333)			0	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
Land and Land Rights (340)			150	18
Structures and Improvements (341)			24,260	19
Fuel Holders, Producers and Accessories (342)			593	20
Prime Movers (343)			0	21
Generators (344)			210,492	22
Accessory Electric Equipment (345)			17,466	23
Miscellaneous Power Plant Equipment (346)			659	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>253,620</b>	
<b>TRANSMISSION PLANT</b>				
Land and Land Rights (350)			0	25

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	1,627		29
Overhead Conductors and Devices (356)	15,604		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	4,613		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>21,844</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	20		34
Structures and Improvements (361)	0		35
Station Equipment (362)	203		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	41,596	3,402	38
Overhead Conductors and Devices (365)	192,104		39
Underground Conduit (366)	33,911	2,200	40
Underground Conductors and Devices (367)	4,215	6,739	41
Line Transformers (368)	85,646	5,022	42
Services (369)	33,264	893	43
Meters (370)	31,432		44
Installations on Customers' Premises (371)	610		45
Leased Property on Customers' Premises (372)	1,814		46
Street Lighting and Signal Systems (373)	23,478		47
<b>Total Distribution Plant</b>	<b>448,293</b>	<b>18,256</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	44,390		49
Office Furniture and Equipment (391)	6,847		50
Computer Equipment (391.1)	2,196		51
Transportation Equipment (392)	28,650		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	23,749	2,895	54
Laboratory Equipment (395)	7,356		55
Power Operated Equipment (396)	65,054		56
Communication Equipment (397)	3,288		57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			1,627 29
Overhead Conductors and Devices (356)			15,604 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			4,613 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>21,844</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			20 34
Structures and Improvements (361)			0 35
Station Equipment (362)			203 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			44,998 38
Overhead Conductors and Devices (365)	1,200		190,904 39
Underground Conduit (366)			36,111 40
Underground Conductors and Devices (367)			10,954 41
Line Transformers (368)	2,150	(250)	88,268 42
Services (369)			34,157 43
Meters (370)	225	(325)	30,882 44
Installations on Customers' Premises (371)			610 45
Leased Property on Customers' Premises (372)			1,814 46
Street Lighting and Signal Systems (373)			23,478 47
<b>Total Distribution Plant</b>	<b>3,575</b>	<b>(575)</b>	<b>462,399</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			44,390 49
Office Furniture and Equipment (391)			6,847 50
Computer Equipment (391.1)			2,196 51
Transportation Equipment (392)			28,650 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			26,644 54
Laboratory Equipment (395)			7,356 55
Power Operated Equipment (396)			65,054 56
Communication Equipment (397)			3,288 57

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>GENERAL PLANT</b>		
Miscellaneous Equipment (398)	1,795	58
Other Tangible Property (399)	0	59
<b>Total General Plant</b>	<b>183,325</b>	<b>2,895</b>
<b>Total utility plant in service directly assignable</b>	<b>907,867</b>	<b>21,151</b>
<u>Common Utility Plant Allocated to Electric Department</u>	0	60
 <b>Total utility plant in service</b>	 <b>907,867</b>	 <b>21,151</b>

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			1,795 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>186,220</b>
<b>Total utility plant in service directly assignable</b>	<b>3,575</b>	<b>(575)</b>	<b>924,868</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>3,575</b>	<b>(575)</b>	<b>924,868</b>

**TRANSMISSION AND DISTRIBUTION LINES**

<b>Classification (a)</b>	<b>Miles of Pole Line Owned</b>	
	<b>Net Additions During Year (b)</b>	<b>Total End of Year (c)</b>
<b>Primary Distribution System Voltage(s) -- Urban</b>		
2.4/4.16 kV (4kV)		9.30
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)		
<b>Other:</b>		
NONE		
<b>Primary Distribution System Voltage(s) -- Rural</b>		
2.4/4.16 kV (4kV)		
7.2/12.5 kV (12kV)		13.40
14.4/24.9 kV (25kV)		
<b>Other:</b>		
NONE		
<b>Transmission System</b>		
34.5 kV		
69 kV		
115 kV		
138 kV		
<b>Other:</b>		
NONE		

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	8	7
Nonfarm	50	8
<b>Total</b>	<b>58</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>58</b>	<b>14</b>



**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	1,211	Monday	01/04/1999	11:00	590
February	02	1,103	Monday	02/22/1999	08:00	522
March	03	1,126	Monday	03/08/1999	12:00	552
April	04	1,011	Monday	04/19/1999	10:00	486
May	05	982	Monday	05/17/1999	11:00	489
June	06	1,283	Wednesday	06/09/1999	16:00	497
July	07	1,170	Friday	07/30/1999	11:00	560
August	08	1,156	Friday	08/27/1999	15:00	539
September	09	1,053	Friday	09/03/1999	14:00	495
October	10	1,112	Monday	10/04/1999	09:00	511
November	11	1,112	Monday	11/29/1999	09:00	529
December	12	1,260	Tuesday	12/21/1999	09:00	622
<b>Total</b>		<b>13,579</b>				<b>6,392</b>

**System Name**

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	DAIRYLAND POWER COOPERATIVE

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating	106	5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>106</b>	<b>7</b>
Purchases	6,392	8
Interchanges: In (gross)		9
Out (gross)		10
Net	<b>0</b>	<b>11</b>
Transmission for/by others (wheeling): Received		12
Delivered		13
Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>	<b>6,498</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	5,960	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		<b>20</b>
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>5,960</b>	<b>24</b>
<b>Energy Losses:</b>		<b>25</b>
Transmission Losses (if applicable)		26
Distribution Losses	538	27
<b>Total Energy Losses</b>	<b>538</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>8.2795%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>6,498</b>	<b>30</b>

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	417	2,883	<b>1</b>
<b>Total Sales for Residential Sales</b>		<b>417</b>	<b>2,883</b>	
<b>Commercial &amp; Industrial</b>				
SMALL COMMERCIAL & INTERDEPARTMENTAL	CG-1	100	2,013	<b>2</b>
LARGE POWER & INTERDEPARTMENTAL	CG-2	4	937	<b>3</b>
<b>Total Sales for Commercial &amp; Industrial</b>		<b>104</b>	<b>2,950</b>	
<b>Public Street &amp; Highway Lighting</b>				
PUBLIC STREET LIGHTING	MS-1	3	122	<b>4</b>
ATHLETIC FIELD LIGHTING	MS-3	1	5	<b>5</b>
AREA LIGHTING	YI-1	22		<b>6</b>
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>26</b>	<b>127</b>	
<b>Sales for Resale</b>				
NONE				<b>7</b>
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>547</b>	<b>5,960</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		198,972	(15,694)	<b>183,278</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>198,972</b>	<b>(15,694)</b>	<b>183,278</b>	
4,358		132,857	(10,982)	<b>121,875</b>	<b>2</b>
		62,224	(5,468)	<b>56,756</b>	<b>3</b>
<b>4,358</b>	<b>0</b>	<b>195,081</b>	<b>(16,450)</b>	<b>178,631</b>	
		12,552	(696)	<b>11,856</b>	<b>4</b>
		459		<b>459</b>	<b>5</b>
		3,396		<b>3,396</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>16,407</b>	<b>(696)</b>	<b>15,711</b>	
				<b>0</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>4,358</b>	<b>0</b>	<b>410,460</b>	<b>(32,840)</b>	<b>377,620</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor		DAIRYLAND POWER				1
Point of Delivery		AFARGE SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)		NONFIRM				3
Voltage at Which Delivered		7200				4
Point of Metering		AFARGE SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW		12,748				6
Average load factor		68.6866%				7
Total Cost of Purchased Power		161,615				8
Average cost per kWh		0.0253				9
On-Peak Hours (if applicable)						10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	590				12
	February	522				13
	March	552				14
	April	486				15
	May	489				16
	June	497				17
	July	560				18
	August	539				19
	September	495				20
	October	511				21
	November	529				22
	December	622				23
	Total kWh (000)	6,392	0			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	106	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	1,283	7
Date and Hour of Such Maximum Demand	7/30/1999 11	8
<b>Load Factor</b>	<b>0.0094</b>	<b>9</b>
Maximum Net Generation in Any One Day	13,440	10
Date of Such Maximum	7/30/1999	11
Number of Hours Generators Operated	100	12
Maximum Continuous or Dependable Capacity--kW	1,620	13
Is Plant Owned or Leased?		14
Total Production Expenses	9,599	15
<b>Cost per kWh of Net Generation (\$)</b>	<b>91</b>	<b>16</b>
Monthly Net Generation --- kWh (000): January	6	17
February	0	18
March	3	19
April	0	20
May	0	21
June	13	22
July	82	23
August	0	24
September	0	25
October	0	26
November	0	27
December	2	28
<b>Total kWh (000)</b>	<b>106</b>	<b>29</b>
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	184	32
Average Cost per Barrel of Oil Burned (\$)	150.2500	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)	0.0584	54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
Name of Plant	LAFARGE			1
Unit Identification	LAFARGE			2
Type of Generation	RECIP			3
kWh Net Generation (000)	106			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	1,283			7
Date and Hour of Such Maximum Demand	7/30/1999 11			8
<b>Load Factor</b>	<b>0.0094</b>			9
Maximum Net Generation in Any One Day	13,440			10
Date of Such Maximum	07/30/1999			11
Number of Hours Generators Operated	100			12
Maximum Continuous or Dependable Capacity--kW	1,620			13
Is Plant Owned or Leased?	O			14
Total Production Expenses	9,599			15
<b>Cost per kWh of Net Generation (\$)</b>	<b>90.5566</b>			16
Monthly Net Generation --- kWh (000): January	6			17
February				18
March	3			19
April				20
May				21
June	13			22
July	82			23
August				24
September				25
October				26
November				27
December	2			28
<b>Total kWh (000)</b>	<b>106</b>			29
Gas Consumed--Therms				30
Average Cost per Therm Burned (\$)				31
Fuel Oil Consumed Barrels (42 gal.)	184			32
Average Cost per Barrel of Oil Burned (\$)	150.2500			33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons				36
Average Cost per Gallon (\$)				37
kWh Net Generation per Gallon of Fuel Oil				38
kWh Net Generation per Gallon of Lubr. Oil				39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N			40
Coal consumed--tons (2,000 lbs.)				41
Average Cost per Ton (\$)				42
Kind of Coal Used				43
Average BTU per Pound				44
Water Evaporated--Thousands of Pounds				45
Is Water Evaporated, Metered or Estimated?				46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				48
Based on Total Coal Used at Plant				49
Based on Coal Used Solely in Electric Generation				50
Average BTU per kWh Net Generation				51
Total Cost of Fuel (Oil and/or Coal)				52
per kWh Net Generation (\$)	0.0584			53
				54

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							1
<b>Total</b>							<u><u>0</u></u>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
LAFARGE	1	1990	RECIP	CATERPILLAR	1,800	2,010
<b>Total</b>						<u><u>2,010</u></u>



**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
1990	2,900		1,540		1,540	1,540
	Total	0	1,540	0	1,540	1,540

1

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	NONE					1
Voltage--High Side	0					2
Voltage--Low Side	0					3
Num. Main Transformers in Operation	0					4
Capacity of Transformers in kVA	0					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	591	217	4,822	1
Acquired during year		1	50	2
<b>Total</b>	<b>591</b>	<b>218</b>	<b>4,872</b>	<b>3</b>
Retired during year	9	20	300	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>582</b>	<b>198</b>	<b>4,572</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	556	189	4,253	8
In utility's use	9	4	30	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	17	5	289	12
<b>Total end of year</b>	<b>582</b>	<b>198</b>	<b>4,572</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	93	99,445	<b>1</b>
<b>Total</b>		<b>93</b>	<b>99,445</b>	
<b>Ornamental</b>				
Other	150	21	22,456	<b>2</b>
<b>Total</b>		<b>21</b>	<b>22,456</b>	
<b>Other</b>				
NONE				<b>3</b>
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

account 572 - Expense increase due to lower level of plant activity and expenses related to storms & outages.

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### Electric Utility Plant in Service (Page E-06)

accounts 368 & 370 - adjustments related to prior period audit adjustments

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